Amendments to the Claims:

This listing of claims will replace all prior versions and listings of claims in the application:

1 - 10. (Cancelled)

11. (Currently Amended): An SOI device having a gate, comprising:

oxygen ions providing discrete implant regions in a substrate of an SOI device, the discrete implant regions extending to a surface of the substrate;

one or more additional gate regions covering all discrete implant regions under the one or more additional gate regions, and

a gate oxide layer covering but not encroaching the discrete implant regions and being under the one or more additional gate regions,

the ~~ions~~ discrete implant regions forming gate oxide regions and reducing substrate resistance under each of the additional gate regions.

12. (Original): The SOI device as recited in claim 11, further comprising:

implanted ions in the substrate, the one or more additional gate regions covering the implanted ions.

13. (Previously Presented) The SOI device as recited in claim 11, wherein the gate oxide layer has the same thickness over the discrete implant regions and over regions other than the discrete implant regions.

14. (Previously Presented): The SOI device as recited in claim 11, further comprising:

a gate of the SOI device.

15. (Previously Presented): The SOI device as recited in claim 11, further comprising:

a gate electrode layer forming an SOI device gate and the one or more additional gate regions.

16. (Previously Presented): The SOI device as recited in claim 11, further comprising:

an SOI device gate and the one or more additional gate regions being formed from a gate electrode layer; and

wherein the gate oxide layer is under the gate and under the one or more additional gate regions.

17. (Previously Presented): The SOI device as recited in claim 11, further comprising:

the gate oxide layer including a thin gate oxide layer, and a thicker gate oxide layer covering the discrete implant regions;

an SOI device gate on the thin gate oxide layer; and

the one or more additional gate regions being on the thicker gate oxide layer.

18. (Previously Presented): The SOI device as recited in claim 11, further comprising:

the thicker gate oxide layer being a selective epitaxy growth.

19. (Currently Amended): The SOI device as recited in claim 11, further comprising:

the substrate having an STI enclosure for the ~~ions~~ discrete implant regions.

20-35. (Cancelled)

36. (Currently Amended): An SOI device having a gate, comprising:

oxygen ions providing discrete implant regions in a substrate of an SOI device, the discrete implant regions extending to a surface of the substrate;

one or more additional gate regions covering the discrete implant regions, and,

a gate oxide layer formed over the surface and covering the discrete implant regions and being under the one or more additional gate regions, the gate oxide layer having the same thickness over the discrete implant regions and over regions other than the discrete implant regions,

the ~~ions~~ discrete implant regions forming gate oxide regions and reducing substrate resistance under each of the additional gate regions.

37. (New): The SOI device of claim 11, further comprising doped ion implants under at least one of the one or more additional gate regions, the doped ion implants forming a source and drain in the substrate.

38. (New): The SOI device of claim 37 wherein the substrate is a P-substrate, and the doped ion implants are N+ doped ions.

39. (New): The SOI device of claim 37 wherein the substrate is an N-substrate, and the doped ion implants are P+ doped ions.

40. (New): The SOI device of claim 36, further comprising doped ion implants under at least one of the one or more additional gate regions, the doped ion implants forming a source and drain in the substrate.

41. (New): An SOI device having a gate, comprising:

a plurality of gate regions covering thick oxide regions and thin oxide regions,

each said thick oxide region comprising a discrete implant region of oxygen ions formed in a substrate of an SOI device and extending to a surface of the substrate, and an oxide layer formed over but not encroaching the surface; and

each said thin oxide region comprising only said oxide layer,

said oxide layer having substantially the same thickness in said thick oxide regions and said thin oxide regions.

42. (New): The SOI device of claim 41, further comprising doped ion implants under at least one of the plurality of gate regions, the doped ion implants forming a source and drain in the substrate.

43. (New): The SOI device of claim 42 wherein the substrate is a P-substrate, and the doped ion implants are N+ doped ions.

44. (New): The SOI device of claim 42 wherein the substrate is an N-substrate, and the doped ion implants are P+ doped ions.

45. (New): The SOI device of claim 42 wherein each of the plurality of gate regions is formed of polysilicon and includes sidewall spacers on opposed sidewalls thereof.

46. (New): The SOI device of claim 41 wherein each of the plurality of gate regions is formed of polysilicon.